



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

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असाधारण क्रमांक २३

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Motor Vehicles Tax (Amendment) Bill, 2025, (L.A.Bill No. XXIV of 2025) Legislative Assembly on the 19th March 2025, is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

SATISH WAGHOLE,
Secretary (Legislation) to Government,
Law and Judiciary Department.

L. A. BILL No. XXIV OF 2025.

A BILL

FURTHER TO AMEND THE MAHARASHTRA MOTOR VEHICLES TAX ACT.

LXV of 1958. WHEREAS it is expedient further to amend the Maharashtra Motor Vehicles Tax Act, for the purposes hereinafter appearing; it is hereby enacted in the Seventy-sixth Year of the Republic of India as follows :-

1. (1) This Act may be called the Maharashtra Motor Vehicles Tax (Amendment) Act, 2025. Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment
of section 3 of
LXV of 1958.

2. In section 3 of the Maharashtra Motor Vehicles Tax Act (hereinafter referred to as “the principal Act”),—

LXV of
1958.

(1) in sub-section (1C), in the proviso, for the words and figures “rupees 20 lakhs” the words “rupees thirty lakhs” shall be substituted;

(2) in sub-section (1D), in the second proviso, for the words and figures “rupees 20 lakhs” the words “rupees thirty lakhs” shall be substituted;

(3) after sub-section (1F), the following sub-section shall be added, namely :—

“(1G) Notwithstanding anything contained in sub-sections (1) and (1E), there shall be levied and collected on all motor vehicles used for construction such as cranes, compressor, projectors or excavator and light goods vehicles carrying goods or materials, registered laden weight of which does not exceed 7500 kilogram, in the State, a one time tax for the lifetime of such vehicle, if registered on or after the date of commencement of the Maharashtra Motor Vehicles Tax (Amendment) Act, 2025, at the rates specified in the Sixth Schedule.”.

Mah. of
2025.Amendment
of section 4 of
LXV of 1958.

3. In section 4 of the principal Act, in sub-section (2),—

(1) for the word, figure and letter “or (1F)” the word, figures and letters “, (1F) or (1G)” shall be substituted ;

(2) in clause (a), after the word, figure and letter “and (1F)” the word, figure and letter “and in sub-section (1G)” shall be inserted.

Amendment
of section 16 of
LXV of 1958.

4. In section 16 of the principal Act, in sub-section (1), in clause (c), in sub-clause (iii), for the words, figure and letter “or, as the case may be, sub-section (1F)” the words, figures and letters “, (1F) or, as the case may be, (1G)” shall be substituted.

Amendment
of THIRD
SCHEDELE of
LXV of 1958.

5. In the THIRD SCHEDULE appended to the principal Act, in PART I, in column (2),—

(1) in entry (3),—

(a) in sub-entry (a), for the figure and words “ 7% of the cost of vehicle” the figure and words “8% of the cost of vehicle” shall be substituted ;

(b) in sub-entry (b), for the figure and words “ 8% of the cost of vehicle” the figure and words “9% of the cost of vehicle” shall be substituted ;

(c) in sub- entry (c), for the figure and words “ 9% of the cost of vehicle” the figure and words “10% of the cost of vehicle” shall be substituted ;

(2) after entry (3), in column (2), the following entry shall be added, namely :—

“(4) Battery operated motor vehicle: 6% of the cost of vehicle, if the cost of vehicle exceeds rupees 30 lakhs.”.

6. After FIFTH SCHEDULE appended to the principal Act, the following SCHEDULE shall be added, namely :—

Addition
of SIXTH
SCHEDULE to
LXV of 1958.

“SIXTH SCHEDULE

(See section 3(1G))

Serial No.	Description of Motor Vehicle (2)	One time tax at the time of registration (3)
(1)	Any motor vehicle used for constructions such as cranes, vehicle compressors, projectors or excavators.	7 per cent. of the cost of motor
(2)	Light goods vehicles carrying goods or materials, the registered laden weight of which does not exceed 7500 kilogram.	7 per cent. of the cost of motor vehicle.”.

STATEMENT OF OBJECTS AND REASONS

With a view to give effect to the proposals contained in the Budget Speech for the year 2025-2026 regarding motor vehicle tax levied under the Maharashtra Motor Vehicles Tax Act (LXV of 1958), the Government considers it expedient to amend the said Act, as follows :—

- (1) to increase the maximum limit of one time tax for motor cycles, tricycles, motor car and omni bus, upto rupees thirty lakhs;
- (2) to increase the rate of tax on Compressed Natural Gas or Liquified Petrol Gas driven vehicles by one per cent.;
- (3) to levy the tax on electric vehicles above rupees thirty lakhs at the rate of six per cent. of the cost of vehicles;
- (4) to levy one time tax at the time of registration on the vehicles used for constructions such as cranes, compressors, projectors and excavators at the rate of seven per cent. of the cost of vehicles;
- (5) to levy one time tax on the vehicles used for carriage of goods or materials the registered laden weight of which does not exceed 7500 kilogram at the rate of seven per cent. of the cost of vehicles.
- (6) to make certain other consequential amendments.

2. The Bill seeks to achieve the above objectives.

Mumbai,

Dated the 18th March 2025.

PRATAP SARNAIK,

Minister for Transport.

MEMORANDUM REGARDING DELEGATED LEGISLATION

The Bill involves the following proposal for delegation of legislative power, namely :—

Clause 1(2).—Under this clause, power is taken to the State Government to appoint, by notification published in the *Official Gazette*, the date on which the Act shall come into force.

2. The above-mentioned proposal for delegation of legislative power is of a normal character.

FINANCIAL MEMORANDUM

The Bill proposes to amend section 3 and Third Schedule and to add new Schedule in the Maharashtra Motor Vehicles Tax Act (LXV of 1958), so as to give effect to the proposals contained in the Budget Speech for the financial year 2025-2026. There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.